

## **Respite - Employer IRS Tax Packet**

- **SS-4 - Application for Employer Identification Number:**
  - This form is submitted to the IRS to obtain an EIN number for the employer. The IRS states that each family using respite caregivers should be named a household employer and are required to have their own EIN number.

**1:** Legal Name

**4A, 4B, and 6:** Address, County

**7A:** Name of Responsible Party

**7B/9A:** SSN

**11:** Estimated start date for Respite services

**13:** Under household, write in how many respite workers you expect to have within the next 12 months. You cannot list more than 3.

**Bottom of Page:** Print Name, sign, date, and list your phone number

- **Form 8821 – Tax Information Authorization:**
  - This form is required by the IRS to allow CLC to interact with IRS regarding employer payroll taxes.

**1:** Taxpayer name and address, daytime telephone number

**Bottom of Page:** Sign name, print name, and date

- **Form 2848 – Power of Attorney and Declaration of Representative (2 Pages):**
  - This form gives permission for CLC Administrative Services, Inc. (CLC) to file required payroll reports and make payroll tax payments to the IRS on the employer's behalf. This limited Power of Attorney restricts interaction only to matters specified on the form.

**Page One:**

**1:** Taxpayer name and address, daytime telephone number

**Page Two:**

**7:** Sign name, print name, and date

- **Form 2678 – Employer/Payer Appointment of Agent (2 Pages) – You will only complete information on page 1, CLC will complete page 2:**
  - This form appoints CLC to process payroll on the family's behalf

**Part 2: #2 & #4:** Employer's name, address

**Bottom of Page:** Sign name, print name, date, and daytime telephone number

*\* If you have additional questions please contact Jessica Rollins, Respite Payroll Clerk, at 864 562-2345 \**

# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of responsible party	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
<input checked="" type="checkbox"/> Sole proprietor (SSN) _____		
<input type="checkbox"/> Partnership		
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____		
<input type="checkbox"/> Personal service corporation		
<input type="checkbox"/> Church or church-controlled organization		
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____		
<input type="checkbox"/> Other (specify) ▶ _____		
<input type="checkbox"/> Estate (SSN of decedent) _____		
<input type="checkbox"/> Plan administrator (TIN) _____		
<input type="checkbox"/> Trust (TIN of grantor) _____		
<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government		
<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military		
<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises		
Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State _____ Foreign country _____
10 Reason for applying (check only one box)		
<input checked="" type="checkbox"/> Started new business (specify type) ▶ <b>Respite Services</b>		
<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____		
<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____		
<input type="checkbox"/> Purchased going business		
<input type="checkbox"/> Created a trust (specify type) ▶ _____		
<input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
<input type="checkbox"/> Hired employees (Check the box and see line 13.)		
<input type="checkbox"/> Compliance with IRS withholding regulations		
<input type="checkbox"/> Other (specify) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		
Agricultural _____ Household _____ Other _____		
14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) . . . . . ▶		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker		
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail		
<input checked="" type="checkbox"/> Other (specify) _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? ☐ Yes ☐ No  
If "Yes," write previous EIN here ▶ \_\_\_\_\_

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name <b>Robert L. Decker</b>	Designee's telephone number (include area code) ( <b>864</b> ) <b>562-2228</b>
	Address and ZIP code <b>195 Burdette Street, Spartanburg, SC 29307</b>	Designee's fax number (include area code) ( <b>864</b> ) <b>562-2118</b>
	Applicant's telephone number (include area code) ( )	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's fax number (include area code) ( )
Name and title (type or print clearly) ▶		
Signature ▶		Date ▶

Form **8821**

(Rev. October 2012)

Department of the Treasury  
Internal Revenue Service**Tax Information Authorization**

- Information about Form 8821 and its instructions is at [www.irs.gov/form8821](http://www.irs.gov/form8821).
- Do not sign this form unless all applicable lines have been completed.
- To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

OMB No. 1545-1165

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_\_

**1 Taxpayer information.** Taxpayer must sign and date this form on line 7.

Taxpayer name and address (type or print)

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

**2 Appointee.** If you wish to name more than one appointee, attach a list to this form.

Name and address

Robert Decker CLC Administrative Services, Inc.  
195 Burdette Street  
Spartanburg, SC 29307

CAF No. 0307-84656R

PTIN \_\_\_\_\_

Telephone No. 864-562-2228

Fax No. 864-562-2118

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, etc.) (see instructions)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
Income Tax Withholding	SSA,940,941,940EZ,941,941(C)	2019-2022	Tax Liability
Employment Taxes	W-2, W2(C), W-3, W-3(C)	2019-2022	Tax Liability

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 . . . . . ☐**5 Disclosure of tax information** (you must check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ☒

**Note.** Appointees will no longer receive forms, publications and other related materials with the notices.

b If you do not want any copies of notices or communications sent to your appointee, check this box . . . . . ☐

**6 Retention/revocation of tax information authorizations.** This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box . . . . . ☐

To revoke this tax information authorization, see the instructions.

**7 Signature of taxpayer.** If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature

Date

Owner

Print Name

Title (if applicable)

☐ ☐ ☐ ☐ ☐

PIN number for electronic signature

# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

► Type or print. ► See the separate instructions.

## Part I Power of Attorney

**Caution:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

### 1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address		Taxpayer identification number(s)	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

### 2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Robert L. Decker 195 Burdette Street Spartanburg, SC 29307		CAF No. <u>0307-84656R</u> PTIN _____ Telephone No. <u>864-562-2228</u> Fax No. <u>864-562-2118</u>
Check if to be sent notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	

to represent the taxpayer before the Internal Revenue Service for the following matters:

### 3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Employment/ Tax Withholding	940, 941, W2, W3	2019-2022

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ☐

**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return; \_\_\_\_\_

☐ Other acts authorized: \_\_\_\_\_  
(see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Signature	Date	Owner	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	Print name of taxpayer from line 1 if other than individual	

## Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a–r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
D	CFO			

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

- If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

**Note.** This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

For IRS use:

**Part 1: Why you are filing this form...**

(Check one)

- ☒ You want to appoint an agent for tax reporting, depositing, and paying.  
☐ You want to revoke an existing appointment.

**Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.**

1 Employer identification number (EIN)

-

2 Employer's or payer's name  
(not your trade name)

3 Trade name (if any)

4 Address

Number Street Suite or room number

City State ZIP code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file.  
(Check all that apply.)

Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)\*  
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)  
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)  
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)  
Form 945 (Annual Return of Withheld Federal Income Tax)  
Form CT-1 (Employer's Annual Railroad Retirement Tax Return)  
Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)

For ALL employees/ payees	For SOME employees/ payees
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

\*Generally you cannot appoint an agent to report, deposit, and pay taxes reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

- ☒ Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA taxes for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

**X** Sign your name here

Date  /  /

Print your name here

Print your title here

Owner

Best daytime phone

Now give this form to the agent to complete. ➡

**Part 3: Agent Information: If you will be an agent for an employer or payer, or want to revoke an appointment, complete this part.****6 Agent's employer identification number (EIN)**

5 7 - 0 7 1 7 5 1 0

**7 Agent's name (not trade name)**

Robert L. Decker

**8 Trade name (if any)**

CLC Administrative Services, Inc.

**9 Address**

195 Burdette Street

Number

Street

Suite or room number

Spartanburg

City

SC

State

29307

ZIP code

☒ Check here if the employer is a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency.

Under penalties of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

**X Sign your name here**

Print your name here

Robert L. Decker

Print your title here

CFO

Date

/ /

Best daytime phone

864-562-2228